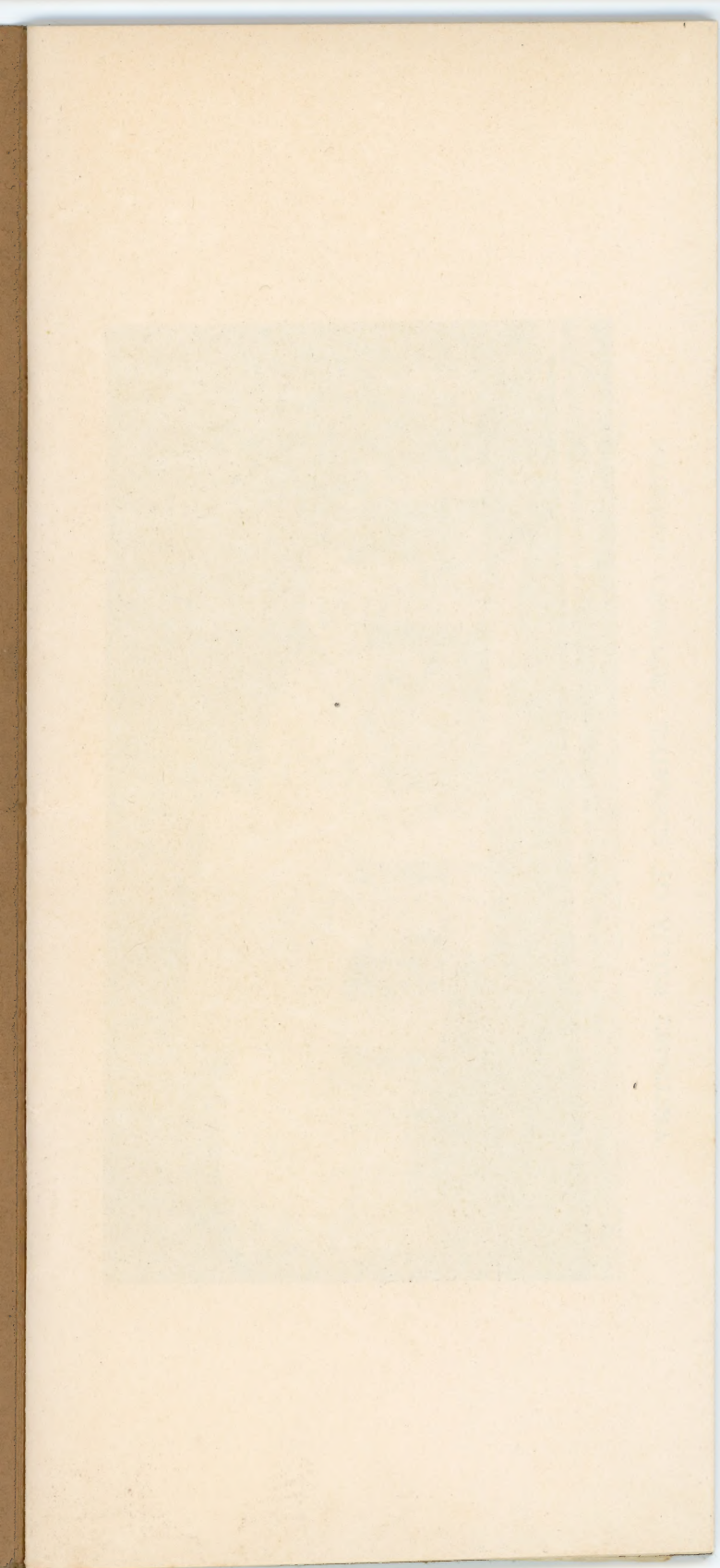


# ALTON CEMETERY

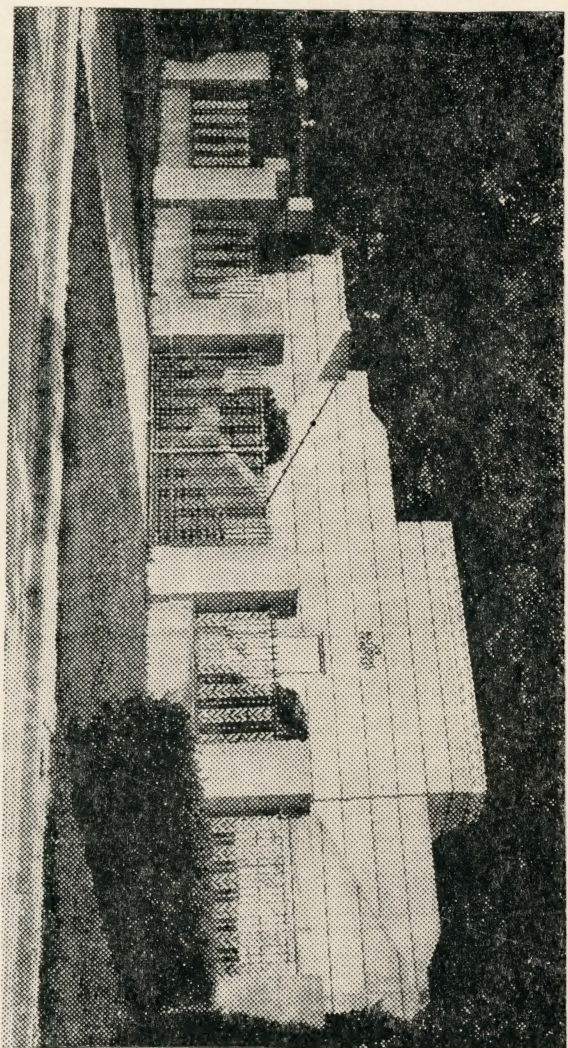


Alton, Illinois









NATIONAL CEMETERY ENTRANCE TO ALTON CEMETERY

# **ALTON CEMETERY**

**HISTORY**

**RULES**

**AND**

**REGULATIONS**

ADOPTED - - - 1950



## INTRODUCTION

Many of the original founders of Alton's business interests, builders of homes and leaders in our civic and religious life now sleep in our Cemetery, which overlooks the majestic Mississippi.

From their tombs comes a solemn appeal for the respect and reverence due to the dead.

Since the death of the original owners, a number of lots owned by respected citizens, have been and are still being neglected by those who should care for them.

Left to individual lot owners no uniform system of care and improvement is possible, even with the best intentions at first entertained by the mourning survivors.

Don't say you will leave the money in your will. You will probably forget it. Do it at once. If you will do this the problem of keeping your Cemetery perpetually a place beautiful will be solved.

## **GIFTS FOR CEMETERY CARE**

Gifts, donations and bequests for the care of the lot of the donor or his family are not charitable, religious or civic donations and are not tax exempt. The problem of continuous care for individual graves commonly known as "perpetual care" should be provided for in the usual form by payment of the established sum for that purpose at the time of purchase of the lot; or for old lots on which "perpetual care" has not been established, the family should do so now by making payment to the cemetery for that purpose.

The walks, lawns, fences and general beautification and upkeep of the cemetery requires substantial sums annually. Persons desiring to make gifts, donations, and bequests for such purpose either for current use of the principal amount or in trust for perpetual use of the income may do so on a tax-exempt basis. The cemetery is not charitable or religious, but is on a civic basis as the public cemetery of the City of Alton. Donations or bequests of money for general care and maintenance of the Cemetery may be made in substantially the following forms:

### **DONATIONS**

Checks may be made to order of ALTON CEMETERY and sent to the secretary with instructions to be used "for the care and maintenance of the cemetery of the City of Alton" or with instructions "to hold in perpetual trust and to use and apply the income thereof for the care and maintenance of the cemetery of the City of Alton." Cash gifts may be delivered or mailed to the secretary with like instructions.

### **SUGGESTED WILL PROVISIONS**

(a) Provision in a will for any sum to be used, principal or interest as the trustee sees fit, may be substantially as follows: I GIVE AND BEQUEATH TO ALTON CEMETERY, an Illinois Corporation, not for profit, the sum of \$..... for the care and maintenance of the cemetery of the City of Alton.

(b) Provision in a will for substantial gifts to be held in trust and the income only



to be used may be in the following form: I GIVE AND BEQUEATH TO ALTON CEMETERY, an Illinois Corporation, not for profit, the sum of \$..... to be held in perpetual trust and to use and apply the income therefrom for the care and maintenance of the cemetery of the City of Alton.



## INCORPORATION, CHARTER, ETC.

AN ACT TO INCORPORATE

— THE —

## ALTON CEMETERY

(1845)

---

**Section 1st.** Be it enacted by the People of the State of Illinois, represented in the General Assembly, That the Mayor and Common Council of the City of Alton, County of Madison, and State of Illinois, and their successors in office, be and they are hereby constituted a body politic, by the name and style of the Alton Cemetery, and by that name shall have perpetual succession, and shall have, possess, and be invested with all the powers, rights, liabilities and immunities incident to a corporate body.

**Sec. 2nd.** Said Alton Cemetery shall have power to purchase, receive by grant, or otherwise, and hold real estate, not exceeding twenty acres, which shall be exempt from taxation and execution.

**Sec. 3rd.** The objects of said Alton Cemetery shall be exclusively and solely to lay out, inclose and ornament a plat or plats of ground, not exceeding in the aggregate, twenty acres as aforesaid, to be used as a burial place for the dead, and to erect such improvements upon said plat, or plats, as shall be necessary or appropriate.



**Sec. 4th.** Said Alton Cemetery shall have power to lay out the said plat, or plats, into lots of suitable size for family departments, and sell the same, and the purchaser shall use the lot or lots for no other purpose than is above contemplated.

**Sec. 5th.** The proceeds of all sales made shall be, after deducting expenses, purchase money, and costs attending the obtaining, inclosing, laying out, and keeping in order said plat or plats, appropriated and used in improving and ornamenting the burial ground, or in other objects connected with this incorporation.

**Sec. 6th.** The officers of this Cemetery shall be a President, Treasurer, Secretary, Superintendent and twelve Directors. The Mayor of the City of Alton shall ex-officio be President. The Aldermen of said city ex-officio Directors, and said Directors shall, annually, by ballot, choose the Treasurer and Superintendent, whose term of holding office shall be one year, provided said Secretary, Treasurer and Superintendent may, at any time, be removed by a vote of three-fourths of the Directors. And that such bond shall be required of the Treasurer as the Directors may think necessary.

**Sec. 7th.** The rights of property to any lot or lots which may be sold by said Cemetery, shall be vested in the purchaser, by a certificate of purchase, signed by the President, and countersigned by the Secretary, and shall be recorded in a book kept by the Secretary, under the control of the Directors, for that purpose, and every transfer of such certificate shall be made by surrendering the same to the Secretary, who shall then issue a new certificate to the assignee, and cancel the former. No person shall hold more than two lots.

**Sec. 8th.** The said corporation shall have power to establish and change by-laws and prescribe rules and regulations for the government of said Cemetery and its officers, prescribe their duties, and the management of the property and offices; and raise, from an assessment upon the whole of each of said plats, by assessments, such sum or sums as may be necessary to keep the inclosing fences or walls

in repair, the holders of certificates of stock and the Cemetery paying proportionally upon the assessed value of the sold and unsold lots.

**Sec. 9th.** This act to be in force from and after its passage, and to be repealed or altered at any time by the legislature.

Approved March 1st, 1845.

---

DEPARTMENT OF STATE

I, Thompson Campbell, Secretary of State, do hereby certify the foregoing to be a true copy from the enrolled law deposited in my office.

Witness my hand and the Great Seal of the State, at Springfield, this 16th (L. S.) day of April, A.D. 1845.

THOMPSON CAMPBELL,  
Secretary of State

---

AN ACT

**To enable the Mayor and Aldermen of certain cities to lease or convey Real Estate.**

**Section 1st.** Be it enacted by the People of the State of Illinois, represented in General Assembly, That in all cities of which the Mayor and Aldermen have heretofore been incorporated, by any special act, as a cemetery association or body politic, it shall be lawful, a majority of their number assenting thereto, for such association or body politic to demise for a term of years, or to convey in perpetuity, any real estate which it may have acquired by purchase or otherwise; and the real estate so conveyed shall be devoted exclusively for burial or cemetery purposes by the grantee or lessee thereof.

E. M. HAINES,  
Speaker of the House of Representatives

A. A. GLENN,  
President of the Senate

Approved April 15th, 1875:

JOHN L. BEVERIDGE, Governor.



United States of America, } ss. Office of Sec.  
State of Illinois,

I, George H. Harlow, Secretary of the State of Illinois, do hereby certify that the foregoing is a true copy of an enrolled law of the State of Illinois, entitled "An act to enable the Mayor and Aldermen of certain cities to lease or convey real estate," approved April 15th, 1875, now on file in this office.

In Witness Whereof, I hereto set my hand and affix the Great Seal of State, at Springfield, this 17th day of April,  
(L.S.) A. D. 1875.

GEORGE H. HARLOW,  
Secretary of State

---

**(INCORPORATION "ALTON CEMETERY"  
1875)  
STATE OF ILLINOIS**

**DEPARTMENT OF STATE**

GEORGE H. HARLOW, Secretary of State  
To All to whom these Presents shall come —  
Greeting:

WHEREAS, a certificate, duly signed and acknowledged, having been filed in the office of the Secretary of State, on the 24th day of July, A.D. 1875, for the organization of the "Alton Cemetery," under and in accordance with the provisions of "An Act Concerning Corporations," approved April 18th, 1872, and in force July 1st, 1872, a copy of which certificate is hereto attached:

Now, therefore, I, GEORGE H. HARLOW, Secretary of State of the State of Illinois, by virtue of the powers and duties vested in me by law, do certify that the said "Alton Cemetery" is a legally organized corporation under the laws of this State.

In Testimony Whereof, I hereto set my hand and cause to be affixed the Great Seal of State. Done at the City of Springfield, this 24th day of July, in the year of our Lord one thous-

(L. S.) and eight hundred and seventy-five,  
and of the Independence of the United  
States the One Hundredth.

GEORGE H. HARLOW,  
Secretary of State

---

We, the undersigned, citizens of the United States, and residents of the City of Alton, in the County of Madison, and State of Illinois, desire to form an association under and by virtue of an act of the General Assembly of the State of Illinois, entitled "An Act Concerning Corporations," approved April 18th, 1872, to be known in law by the name and title of the "Alton Cemetery." The business of said association is not intended to be for pecuniary profit, but to take charge and control of the burying grounds of the said City of Alton, (now known by the name of the "Alton Cemetery,") by virtue of an act of the General Assembly of the State of Illinois, entitled "An act to enable the Mayor and Aldermen of certain cities to lease or convey real estate," approved April 15th, 1875, and to manage the business and affairs thereof by this association, instead of the same being done by the Mayor and Aldermen of said city of Alton, as heretofore. All persons now owing, or who shall hereafter own any lot or lots in the said "Alton Cemetery," shall be members of said association.

The Board of Directors of said association shall consist of five (5) members, and said board, for the first year of the existence of the said association shall be composed of the following named persons, to-wit: Abraham Breath, Edward Levis, Daniel Williams, Charles A. Caldwell and George Quigley.

In Testimony Whereof, The undersigned have hereunto set their hands and seals this, the 23rd day of July, in the year of our Lord one thousand eight hundred and seventy-five.

ABRAHAM BREATH, (Seal.)  
EDWARD LEVIS, (Seal.)  
DANIEL WILLIAMS, (Seal.)  
C. A. CALDWELL, (Seal.)  
GEO. QUIGLEY, (Seal.)



State of Illinois,                    }  
Madison County,                    } ss.

I, F. H. FERGUSON, a Notary Public in and for said county, in the State aforesaid, do hereby certify that Abraham Breath, Edward Levis, Daniel Williams, Charles A. Caldwell and George Quigley, citizens of the United States and residents of the city of Alton, in said county and State, and of lawful age, personally known to me to be the same persons whose names are subscribed to the foregoing instrument, appeared before me this day in person and acknowledged that they signed, sealed and delivered the said instrument as their free and voluntary act and deed, for the uses and purposes therein mentioned and set forth.

Given under my hand and Notarial Seal,  
at Alton, in the county and State  
aforesaid, this 23rd day of July, A.D.  
(L. S.) 1875.

FRANK H. FERGUSON,  
Notary Public

---

#### CERTIFICATE OF ORGANIZATION

State of Illinois,                    }  
Madison County,                    } ss.

I hereby certify that the within deed was filed for record in this office on the 17th day of August, 1875, at 11:30 a.m., and duly recorded in book 108, pages 196 and 197, and examined.

Given under my hand, this 17th day of  
August, A.D. 1875.

JOHN D. HEISEL, Recorder

---

#### QUIT CLAIM DEED

THIS INDENTURE, Made the seventh day of August, in the year of our Lord One Thousand Eight Hundred and Seventy-five, between the City of Alton, a municipal corporation, duly incorporated by the General Assembly of the State of Illinois, party of the first part, and the "Alton Cemetery," organized under and in accordance with the provisions of "An Act

Concerning Corporations," approved April 18th, 1872, party of the second part:

Witnesseth, That the said party of the first part for and in consideration of one dollar, in hand paid by the said party of the second part, the receipt whereof is hereby acknowledged, and the said party of the second part, forever released and discharged therefrom, has remised, released, sold, conveyed and QUIT-CLAIMED, and by these presents does remise, release, sell, convey and QUIT-CLAIM, unto the said party of the second part, and its successors, FOREVER, all the right, title, interest, claim and demand which the said party of the first part has in and to the following described lot, piece, or parcel of land, to-wit: Block number forty-seven (47), in Hunter's Addition to the City of Alton, in the State of Illinois, the same being cemetery grounds.

The above described real estate is to be used exclusively for cemetery purposes.

The said party of the second part binds itself, in consideration of the premises, and by the acceptance of this deed, to properly care for and preserve the avenues, and to care for and keep in good order and repair the outside fences or walls of said cemetery, and also to establish proper rules and regulations for the protection thereof.

It is hereby understood that said party of the first part hereby surrenders and quit-claims to the said party of the second part all its right, title, interest, authority and control in, over and to all the cemeteries and cemetery lands in said city of Alton.

To Have and to Hold the same, together with all and singular the appurtenances and privileges thereunto belonging, or in anywise thereunto appertaining; and all the estate, right, title, interest and claim whatever of the said party of the first part, either in law or equity, to the only proper use, benefit and behoof of the said party of the second part, and its successors, FOREVER.

And the said party of the first part, for itself and its successors, does covenant, promise and agree, to and with the said party of the second part, its successors, that it has not



made, done, committed, executed or suffered any act or acts, thing or things whatsoever, whereby, or by means whereof, the above mentioned and described premises, or any part or parcel thereof, now are, or at any time hereafter, shall or may be impeached, charged or incumbered, in any way or manner whatsoever.

In Witness Whereof, The said party of the first part has, by its Mayor and Clerk, executed this deed, and caused its seal to be hereunto affixed, the (L. S.) day and year above written.

LUCAS PFEIFFENBERGER, Mayor, (Seal)

Attest:

F. H. FERGUSON, Clerk, (Seal.)

---

State of Illinois,                    }  
City of Alton,                        } ss.  
Madison County,                    }

I, JOHN W. ASH, a Notary Public in and for said county in the State aforesaid, do hereby certify that Lucas Pfeiffenberger, Mayor of the City of Alton, and Frank H. Ferguson, Clerk of the City of Alton, personally known to me as the same persons whose names are subscribed to the foregoing instrument of writing, appeared before me this day in person, and acknowledged that they signed, sealed and delivered the instrument of writing, as their free and voluntary act, for the uses and purposes therein set forth.

Given under my hand and Notarial Seal, this 28th day of August, A.D. (L. S.) 1875.

JOHN W. ASH,  
Notary Public

---

State of Illinois,                    }  
City of Alton,                        } ss.

I, F. H. FERGUSON, Recorder within and for the City of Alton and State aforesaid, hereby certify that the within and foregoing instrument of writing was filed for record on the

21st day of August, A.D., 1875, at 9 o'clock a.m., and duly recorded in Volume 6 of Deeds, on pages 497 and 498.

In Testimony Whereof, I have hereunto set my hand the day and year aforesaid.

F. H. FERGUSON,  
City Register.

---

**TRANSFER**

KNOW ALL MEN BY THESE PRESENTS, That the "Alton Cemetery" of the City of Alton and State of Illinois, duly incorporated by an act of the General Assembly of said State, entitled "An Act to Incorporate the Alton Cemetery," approved March 1st, 1845, party of the first part, and the "Alton Cemetery," organized under and in accordance with the provisions of "An Act Concerning Corporations," approved April 18th, 1872, and in force July 1st, 1872, party of the second part,

Witnesseth, That the said party of the first part, in pursuance of the provisions of "An Act to enable the Mayor and Aldermen of certain cities to lease or convey real estate," approved April 15th, 1875, and in pursuance of a resolution heretofore adopted by said party of the first part, and also in consideration of the sum of one dollar, paid by the said party of the second part to the said party of the first part, the receipt whereof is hereby acknowledged, has granted, bargained and sold, and by these presents does bargain, sell and convey unto the said party of the second part, and its successors, all its right, title and interest in and to the following described real estate, situate, lying and being in said City of Alton, to-wit: Block No. Sixteen (16), less lots No. One (1), Two (2), Three (3) and Four (4), in Hunter's North Liberty Addition, and also Block No. Forty-Eight (48); also all of Block No. Thirty-four (34); also Block No. Forty-nine (49); and also Blocks No. Thirty-two (32) and Thirty-three (33), all in Hunter's Addition to said City of Alton. Said real estate to be used exclusively by said party of the second part for "burial or cemetery purposes."



This conveyance is made subject to two certain mortgages; one executed by said party of the first part to Annie A. Ives, H. G. Russell and Hope B. Russell, dated August seventh, A.D. 1866, recorded in Book Z, pages 291 and 292, in the Register's office of said City of Alton; and the other executed by said party of the first part to Marshall Woods and A. B. F. Woods, dated August seventh, 1866, and recorded in Book Z, pages 292 and 293, in said Register's office.

To Have and to Hold the said real estate to the said party of the second part, and its successors, FOREVER.

And the said party of the second part, in consideration of the conveyance to it of said real estate, hereby covenants with the said party of the first part to pay and satisfy said two mortgages, and also the promissory notes or the debts for the security of which said mortgages were executed, as the same shall severally mature. And in case of failure to pay said mortgages or notes, the said party of the first part shall, upon demand made for that purpose, be entitled to a reconveyance from said party of the second part of said real estate; and the said party of the second part hereby covenants to reconvey said real estate to said party of the first part, in case the said party of the second part should fail to pay said mortgages and notes as aforesaid.

In Testimony Whereof, The said parties of both parts, by their respective presidents and secretaries, have hereunto set their hands and seals, this 18th day of August, A.D. 1875.

LUCAS PFEIFFENBERGER, President, (Seal)

JOHN W. HART, Sup't. (Seal.)

DANIEL WILLIAMS, (Seal.)

President Alton Cemetery.

ABRAHAM BREATH, Sec'y. (Seal.)

State of Illinois,  
City of Alton,  
Madison County, } ss.

I, JOHN W. ASH, a Notary Public in and for the County of Madison, residing in the City

of Alton, do hereby certify that Lucas Pfeiffer-berger, President, and John W. Hart, Superintendent and Secretary of the Alton Cemetery, and Daniel Williams, President of the Alton Cemetery, and Abraham Breath, Secretary, personally known to me to be the real persons whose names are subscribed to the within instrument in writing, and they severally acknowledged that they executed the same for the uses and purposes therein mentioned.

Given under my hand and Notarial Seal,  
this 18th day of August, A.D. 1875.

JOHN W. ASH,  
Notary Public

---

State of Illinois,  
City of Alton, ss.

I hereby certify that this deed was, this 21st day of August, 1875, duly recorded in Book 6, pages 496 and 497.

F. H. FERGUSON,  
Notary Public

---

**ORGANIZATION, ETC.**

At a meeting of the lot owners held at the City Hall on the 23rd day of July, 1875, the following five gentlemen were elected as Trustees: Abraham Breath, Edward Levis, Daniel Williams, Charles A. Caldwell, and George Quigley.

At a meeting of the Trustees, held on the 18th day of August, 1875, the following officers were elected: D. Williams, President; A. Breath, Secretary; E. Levis, Treasurer.

Mr. Samuel Perks was engaged for Sexton.

---

**ORDINANCE NO. 2347**

**AN ORDINANCE TO PROVIDE FOR THE  
ALTON CEMETERY.**

BE IT ORDAINED BY THE CITY COUNCIL  
OF THE CITY OF ALTON:

**Section 1.** That the City of Alton accepts a certain deed dated February 27, 1950, by the Board of Trustees of the ALTON CEMETERY, a corporation, to the City of Alton con-

veying the legal title to the City Cemetery or burying grounds of the City of Alton as the same are more specifically set out and described and subject to the provisions therein contained.

**Section 2.** That a copy of said deed shall be attached to and incorporated herein by reference.

**Section 3.** That the ALTON CEMETERY, a corporation shall assume the care, upkeep and maintenance of said cemetery in accordance with the provisions of said deed until changed by general ordinance with the concurrence of said Board of Trustees.

**Section 4.** All ordinances and resolutions or parts thereof in conflict with this ordinance shall be and the same hereby are repealed.

Passed by the City Council of the City of Alton, Illinois this 12th day of April, 1950.

ATTEST:     /S/ PAUL A. PRICE,  
                    City Clerk of the City of Alton.

Approved by the Mayor of the City of Alton, Illinois, this 13th day of April, 1950.

              /S/ EARL LINKOGLE  
                    Mayor of the City of Alton.

---

**DEED - ALTON CEMETERY TO  
CITY OF ALTON**

WHEREAS, a cemetery or burial ground in and for the City of Alton was laid out and set off in the various plat or plats by Charles W. Hunter and others in the year 1825 and subsequent years, known and designated as the ALTON CEMETERY, and

WHEREAS, by a special act of the General Assembly of the State of Illinois, approved March 1, 1845, the Mayor and Common Council of the City of Alton was constituted a body politic with all of the powers and immunities incident to a CORPORATE BODY by the name and style ALTON CEMETERY; and under said charter book title to the cemetery and burying grounds of the City of Alton designated



as "ALTON CEMETERY" and from time to time by gifts, grants and other transfers extended the boundaries of the original cemetery; and

WHEREAS, ALTON CEMETERY was legally organized as a corporation, not for profit, under the General Corporation Act, approved April 18, 1872, pursuant to a certificate issued by the Secretary of State dated July 24, 1875, to take charge and control of the burying grounds of the City of Alton, and

WHEREAS, pursuant to an Enabling Act of the General Assembly approved April 15, 1875 (Ill. Rev. Stat. Ch. 21 §7), the ALTON CEMETERY of the City of Alton consisting of the Mayor and Common Council of the City of Alton incorporated by an Act of the General Assembly approved March 1, 1845, transferred and conveyed by deed dated August 18, 1875 and recorded in Alton Record 6, Page 496 in the Recorder's Office of Madison County, Illinois, all its right, title and interest in the said burying grounds to ALTON CEMETERY, a corporation organized July 24, 1875 for the use and purposes authorized in its Articles of Incorporation; and whereas by other transfers, conveyances, releases and vacations, the title to the cemetery and burying grounds of the City of Alton were fully vested in ALTON CEMETERY, a corporation, and has been cared for and managed faithfully by the officers of said corporation to this date, and

WHEREAS, said ALTON CEMETERY, a not for profit corporation is not entitled to all the benefits, exemptions and immunities in the ownership and control of said cemetery of the City of Alton that are available to the City of Alton, a municipal corporation, it is desirable that said cemetery be returned to the legal ownership and control of the City of Alton, and

WHEREAS, the ALTON CEMETERY, a corporation has, pursuant to resolution of recommendation by the Board of Directors of said corporation, duly passed January 31, 1950 and resolution duly adopted at a meeting of the members of said corporation duly held February 27, 1950, elected to voluntarily convey to the City of Alton the said cemetery and burying grounds, and

WHEREAS, it shall be to the greatest advantage in the care and preservation of said cemetery, that the City of Alton accepts this conveyance subject to the provisions herein contained:

NOW THEREFORE, the ALTON CEMETERY, a corporation organized July 24, 1875, pursuant to the not for profit general corporation laws of the State of Illinois, with its principal office in the City of Alton, County of Madison and State of Illinois, for and in consideration of the sum of ONE DOLLAR (\$1.00), the receipt of which is hereby acknowledged, and the mutual covenants and advantages accruing to the parties hereto, conveys, releases, assigns and transfers to the City of Alton, a municipal corporation, of the County of Madison, State of Illinois, the following described premises, to-wit:

The Cemetery and burying grounds of the City of Alton now known by the name of ALTON CEMETERY and being all that certain lots, blocks and parcels of ground in the City of Alton in Hunter's North Liberty Addition, Hunter and Russell's Addition and Hunter's Second Addition, bounded as follows: On the North by Union Street; on the South by Fifth Street; on the East by Pearl Street; and on the West by Vine Street and an alley extending North-easterly from the North end of Vine Street to Union Street; and subject to the rights of the existing lot owners, the Madison County Mausoleum Company, the State of Illinois to maintain the Lovejoy Monument and the United States to the National Cemetery Plot.

This conveyance is made by Grantor and accepted by Grantee upon the express provisions, covenants and stipulations herein contained, as follows:

That the Grantor, ALTON CEMETERY, a corporation, shall to the extent of the funds available to it from time to time for that purpose, perpetually assume all of the burdens and responsibility of the care, upkeep and maintenance of said cemetery grounds, walks, drives, gates, fences, graves, stones and mon-

uments, and in order to discharge the said obligations, Grantor, ALTON CEMETERY, a corporation, shall have the following powers and duties to-wit:

1. To undertake the care, management, control and supervision of said cemetery grounds.

2. To lay out and plat or replat into cemetery lots any unused or unsold section of said cemetery, and to fix the price of and sell such lots or any other unsold lots now laid out in said cemetery, and to receive and apply such sums for the use of said cemetery or lots therein.

3. To fix reasonable charges and fees for the annual or perpetual care of lots, for the issue or transfer of certificates for opening graves, for burials in the commons and for other purposes, and to receive and apply such sums for the use of said cemetery or lots therein.

4. To employ and discharge at its own expense a sexton and such other employees, servants and laborers as may be necessary, and to prescribe their duties and fix their salary or compensation.

5. To establish and to change, from time to time, reasonable rules and regulations for the conduct of persons in said cemetery and for the use and ornamentation of lots, parcels or tracts therein; to fix the time and manner of funerals, processions, interments, opening of graves, removal or transfer of bodies, grading of lots, construction and placing of markers, monuments, fences, enclosures, plantings and other objects in said cemetery. Such rules and regulations shall be in general force in said cemetery when duly adopted and on file in the office of the City Clerk.

6. To retain all its existing funds and to receive and apply for the use of said cemetery any additional gifts, donations, devises, bequeaths or contributions of money, security, funds, property or income in any amount for the current improvement, maintenance, care, repair, upkeep or ornamentation of such cemetery or of any lot, parcel, tract, monument or other structure thereon, and to use and apply



such funds for the purpose specified in the instrument making such gift, and if no special purpose is stated in said instrument, then to use and apply same for such use on or about said cemetery as it may seem fit.

7. To retain all its existing trust funds and to receive and hold any additional gifts, donations, devises, bequests or contributions of money, security, funds or property in perpetual trust made to or for the use of ALTON CEMETERY in the name of said cemetery or in the name of any other corporation official or individual intended for the use and benefit of said cemetery of the City of Alton generally, or for any lot, parcel, tract, monument or other structure therein and to convert any such property given in trust into money (unless otherwise provided by the terms of the gift) and invest all such trust funds as is authorized for Guardians and Conservators under Section 259 of the "Probate Act" of the State of Illinois in force at the time of such investment. Said trust funds may be co-mingled and invested in common investments (unless otherwise provided by the terms of the gift) and the income from such common investments shall be allocated for the purpose specified in the gift in the proportion that each contribution thereto bears to the entire fund invested.

8. To issue certificates of purchase evidencing the rights of property to any lot, tract or parcel in said cemetery. Lots shall be used only for human burying purposes and such rights shall be transferable only by assignment of certificates on the books of the corporation or by the Laws of Descent of the State of Illinois, and shall be subject at all times to the reasonable rules and regulations of the Alton Cemetery Board of Trustees adopted from time to time.

The delivery and acceptance of this Deed shall constitute a contract between ALTON CEMETERY, a corporation, and the City of Alton, a municipal corporation, and the same may be changed or amended from time to time only by general ordinances by and with the consent of said ALTON CEMETERY.

IN WITNESS WHEREOF, Alton Cemetery, a corporation, has caused this instrument to be executed by the members of its Board of Trustees, this 27th day of February, 1950 pursuant to resolution of the members thereof at a meeting duly held February 27, 1950. Dated this 27th day of February, 1950.

/S/ JOHN A. RYRIE  
/S/ PAUL B. COUSLEY  
/S/ WM. H. FELDWISCH  
/S/ HARRY L. MEYER  
/S/ HARRIETT F. ALDOUS

STATE OF ILLINOIS     }  
COUNTY OF MADISON    } SS

I, the undersigned, Notary Public, in and for and residing in the said County in the State aforesaid, DO HEREBY CERTIFY, that John A. Ryrie, Paul B. Cousley, Wm. H. Feldwisch, Harry L. Meyer and Harriett F. Aldous, personally known to me to be the Trustees of ALTON CEMETERY, a corporation, whose names are subscribed to the foregoing instrument, appeared before me this day in person and severally acknowledged that as such Trustees, they signed and delivered the said instrument of writing as Trustees of said Corporation, and caused the seal of said Corporation to be affixed thereto pursuant to resolution of the members of said Corporation as their free and voluntary act, and as the free and voluntary act and deed of said Corporation for the uses and purposes therein set forth.

GIVEN under my hand and Notarial seal, this 27th day of February, A.D. 1950.

/S/ CATHERINE H. PALMER  
Notary Public

My Commission Expires March 22, 1952.

Accepted by the City of Alton this 13th day of April, 1950, pursuant to Ordinance No. 2347, duly passed the 12th day of April, 1950.

/S/ EARL LINKOGLE  
Mayor of the City of Alton

ATTEST:

/S/ PAUL A. PRICE  
City Clerk



**U. S. TREASURY DEPARTMENT**

WASHINGTON 25

June 13, 1950

Office of  
COMMISSIONER OF INTERNAL REVENUE

Address Reply To  
Commissioner of Internal Revenue  
And Refer to

IT: P: ER  
RD

Alton Cemetery  
c/o Mr. Bruce Quackenbush  
203 Piasa Street  
Alton, Illinois

Gentlemen:

Reference is made to letter dated April 15, 1950, from your attorney, Mr. Bruce Quackenbush, with which he enclosed two copies of Ordinance No. 2347 passed by the City Council of the City of Alton, Illinois, on April 12, 1950, and approved by the Mayor of the City on April 13, 1950, and two copies of a deed by which you transferred to the City of Alton the cemetery and burial grounds now known as the Alton Cemetery.

It is provided in the deed that you shall, to the extent of the funds available to you, assume perpetually the responsibility for the care and maintenance of the cemetery. In order to discharge that obligation, it is also provided that you shall have certain enumerated powers adequate to the effective operation and management of the cemetery. It is contemplated that gifts will be solicited from time to time for the cemetery's general endowment fund.

In a letter dated December 16, 1949, the Honorable Scott W. Lucas, United States Senator, was advised that under the facts and circumstances of your case, if the transaction was carried out in the manner proposed contributions to you for the care and maintenance of the Cemetery of the City of Alton will be deductible for Federal income tax purposes subject to the limitations of section 23 (o) and

(q) of the Internal Revenue Code, and for Federal estate tax purposes, assuming, of course, that no specific benefit will flow to any donor and that no consideration will be received by any contributor on account of such gift. A formal ruling is requested in accordance with the letter to Senator Lucas of December 16, 1949, in view of Ordinance No. 2347 and the transfer of the property to the City as provided in the deed carrying out the proposed transaction which formed the basis of that letter.

It is the opinion of this office, based upon the evidence presented, that contributions made to you on and after April 13, 1950, the date of approval of Ordinance No. 2347 accepting the deed conveying the property to the City, earmarked for the care and maintenance of the Cemetery of the City of Alton are deductible by the donors in computing their taxable net income in the manner and to the extent provided in section 23 (o) and (q) of the Internal Revenue Code, as amended.

Bequests, legacies, devices or transfers to or for your use on and after April 13, 1950 earmarked for the care and maintenance of the Cemetery of the City of Alton are deductible in arriving at the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812 (d) and 861 (a) (3) of the Code. Gifts of property to you on and after April 13, 1950, earmarked for the care and maintenance of the Cemetery of the City of Alton are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004 (a) (2) (A) and 104 (b) (1) of the Code.

This ruling is conditioned upon your corporation being so operated that no specific benefit will flow to any donor and no consideration will be received by any contributor on account of such gift.

The collector of internal revenue for your district is being advised of this action.

By direction of the Commissioner.

Very truly yours,

/S/ E. I. McLARNEY  
Deputy Commissioner



## **ALTON CEMETERY BY-LAWS**

### **MEMBERSHIP**

Every person holding a certificate of purchase of a burial plot, be it half a lot or more, is a member of the corporation and as such is entitled to one vote at any and all meetings of the lot owners when convened for that purpose.

### **MEETINGS**

The annual meeting of the corporation shall be held on the 3rd Monday of April of each year and special meetings may be held at the call of the President or of any two members of the Board of Directors, at such place in the City of Alton designated in the notice. The Secretary shall cause notice of the time and place of all meetings of the members to be given by publication in a newspaper of general circulation in the City of Alton, by at least one insertion not less than 10 days before such meeting. Any number of members not less than five present in person at any meeting shall constitute a quorum.

### **DIRECTORS**

The affairs of the corporation shall be conducted by a Board of Directors consisting of five persons, sometimes designated as Trustees, who shall be selected from the lot owners by ballot at the regular annual meeting of the lot owners to hold office for the period of one year and until their successors are elected.

### **OFFICERS**

The Directors shall meet immediately after the adjournment of the annual meeting of shareholders and shall elect the following officers: President, Secretary-Treasurer and a Sexton. The officers shall hold their office for the term of one year or until their successors are elected. Any officer may be removed by vote of the directors.

### **DUTIES OF PRESIDENT**

The President shall preside at all meetings of the corporation and all meetings of the Directors. He shall sign all certificates of purchase for burial plots issued under the seal of the corporation, and have general supervi-

sion of the affairs of the corporation and the Board of Directors.

#### DUTIES OF THE SECRETARY-TREASURER

The Secretary, as Secretary, shall issue all certificates of purchase of burial plots and counter-sign the same and seal the same with the seal of the corporation and record the permit in a book known as the "Death Record" and at the annual meeting shall render a full report of the number of permits, deaths, and removals.

As Treasurer, he shall receive all monies coming to the corporation and pay the same into the depository designated by the Board of Directors and in connection with the Sexton shall have supervision of the cemetery grounds. He shall superintend and arrange for any needed improvements that may be required, first conferring with the members of the Board of Directors on the matter. He shall take charge of all monies coming into his hands and shall faithfully keep an account of the same, and shall pay all bills against the corporation upon the approval of the Board of Directors and he shall render a statement at the annual meeting of the lot owners of the amounts received and the amounts disbursed. He shall receive for his compensation as Secretary and Treasurer such an amount as the Board of Directors shall see fit to vote him.

#### DUTIES OF THE SEXTON

The Sexton shall dig, or cause to be dug, all graves, and shall superintend the burying and covering of the dead and perform all duties necessary for the upkeep of the Cemetery—under the supervision of the Secretary and Board of Directors. He shall have charge of one set of plats of the Cemetery and shall render all assistance possible to persons desiring to purchase a burial plot. He shall receive for his compensation such an amount as the Directors may see fit to vote to him.

#### FISCAL YEAR

Fiscal year shall begin on the first day of January and end on the 31st day of December of each year, and all annual reports of officers shall cover this period.

## PURCHASE OF LOTS

Price of all lots, burial permits and other fees and charges in connection with the use of the cemetery shall be fixed from time to time by resolution of the Board of Directors.

## CERTIFICATES OF OWNERSHIP

The purchaser of lots in the cemetery, after payment in full, shall receive a certificate of purchase evidencing the right of property to such lot, grave or parcel according to the official map of such cemetery. Lots shall be used only for human burying purposes and such rights shall be transferable only by assignment of the certificates on the books of the corporation or by the laws of descent of the State of Illinois, and the rights of the purchaser, his heirs or assigns shall be subject at all times to the reasonable rules and regulations of the Alton Cemetery Board of Directors adopted from time to time. Lot owners shall not be allowed to have interment made in their lot for remuneration.

## AMENDMENT

These By-Laws may be amended by a majority vote at any regular or special meeting of the lot owners.

---

## RULES AND REGULATIONS

Before an interment an official death certificate must be obtained as provided under Illinois Statutes, and must be filed with the Cemetery's secretary.

Sunday funerals are not encouraged.

Construction of vaults, placing of headstones or other markers, moving of bodies may be done only under supervision of the secretary's representative, for which reasonable charges will be made.

For burial of bodies at other than usual daylight hours, special arrangements with the sexton must be made.

In cases of deaths from pestilential diseases, bodies may not be removed short of three years and not then during the months from



April 1 to October 1. Where death resulted from small pox, diphtheria, scarlet or typhus fevers or other pestilential diseases, removal cannot be made in less than five years.

Grades of lots shall conform to that which may be established.

Mounds should not be elevated over 3 inches above lot level. Encouragement is given to the doing away with mounds, and holding the surface of the lots level. Flattening of headstones on top of the lot is desirable, so that grass may be mown with greater facility.

Directors of the Cemetery reserve to themselves all powers of control and decision as to what may be placed on a lot or what may be removed therefrom. No trees may be cut down without express permission of the cemetery directors.

No inscriptions may be placed on any marker, vault or tomb that may be deemed improper by the cemetery directors, and should such inscriptions be made the directors are authorized to remove such inscription.

Workmen engaged in any projects on the cemetery grounds are required to conduct themselves with suitable decorum; also they must maintain tidy conditions in the vicinity where they work.

No fences of any kind may be built on lots or other structures placed thereon.

Scattering of refuse on walks or lots is strictly forbidden. Depositories for such rubbish are provided and their use is required.

Use of the cemetery grounds by outing parties is forbidden. Conduct of all who visit the grounds must be such as will be in proper keeping with the surroundings. All persons and vehicles while in the cemetery grounds shall be subject to reasonable directions of the sexton.

The directors of the cemetery may make and enforce additional rules and regulations not enumerated here consistent with changing times and conditions. Any fault or complaint with existing rules and regulations may be

made in writing to the Secretary which shall be given proper consideration at the next meeting of the directors. Actual enforcement of all rules and regulations shall be in the hands of the sexton.

Adopted at the meeting of the Board of Directors held July 17th, 1950.

John A. Ryrie ..... President

Wm. H. H. Bierbaum ..... Secretary

Harriett F. Aldous

Paul B. Cousley

Wm. H. Feldwisch

Harry L. Meyer

Board of Directors



### **MADISON COUNTY MAUSOLEUM**

The Mausoleum located in the Alton Cemetery does not belong to the Alton Cemetery, but was erected and is owned by the Madison County Mausoleum Company, a business corporation, organized under the laws of the State of Illinois July 13, 1912 on land in the Cemetery transferred to such corporation for that purpose in the year 1912 reserving to the Alton Cemetery and its members the following rights:

The Chapel in the Mausoleum may be used for funeral services over bodies to be buried in the Cemetery.

The receiving vault may be used for the temporary deposit of bodies intended for burial elsewhere than in the Mausoleum, but such charges may be made by the owners of said Mausoleum for the use of said vaults as shall be reasonable and proper, not to exceed, however, five dollars (\$5.00) per month, per corpse.

The toilet room in the Mausoleum shall be for the use of funeral parties and visitors free of charge.

The owners of the Mausoleum may make and enforce all reasonable rules and regulations concerning said Mausoleum and the burial of the dead in the crypts therein, which are not inconsistent with the rules and by-laws of the Cemetery Association.

---

### **FEDERAL CEMETERY PLOT**

On June 25, 1940 the Board of Directors authorized that a tract of ground on the East side of the Cemetery be set apart and conveyed in fee simple title to the United States Government for the use as a National Cemetery. This part of the Cemetery is now under the exclusive jurisdiction of the United States Government.

---

### **CEMETERY ENDOWMENT TRUST**

A separate corporation was organized under the Illinois Not for Profit Act, December 12, 1924 known as CEMETERY ENDOWMENT TRUST OF ALTON. This corporation is still in existence and holds certain trust funds which were given to it for the use of the Cemetery. No official ruling as to Federal Tax exemption has been requested on gifts to CEMETERY ENDOWMENT TRUST OF ALTON. It is suggested that CEMETERY ENDOWMENT TRUST OF ALTON be kept in existence for the purpose of holding existing trust funds; gifts in trust for use in maintaining specific graves, or other gifts in trust not within the exemptions available to ALTON CEMETERY, a corporation. At the present time the trust funds of ALTON CEMETERY and of CEMETERY ENDOWMENT TRUST OF ALTON are held, managed and invested by First National Bank and Trust Company in Alton under an agency agreement and the monies paid over for the use on the cemetery of the City of Alton for the purposes specified in the various gifts.

The Directors of CEMETERY ENDOWMENT TRUST OF ALTON are the same individuals as the Directors of ALTON CEMETERY and the President is the same, but the other officers and the registered office and agent are kept separate to avoid confusion.

July 14, 1950

Bruce Quackenbush  
Attorney at Law



## ADDENDA

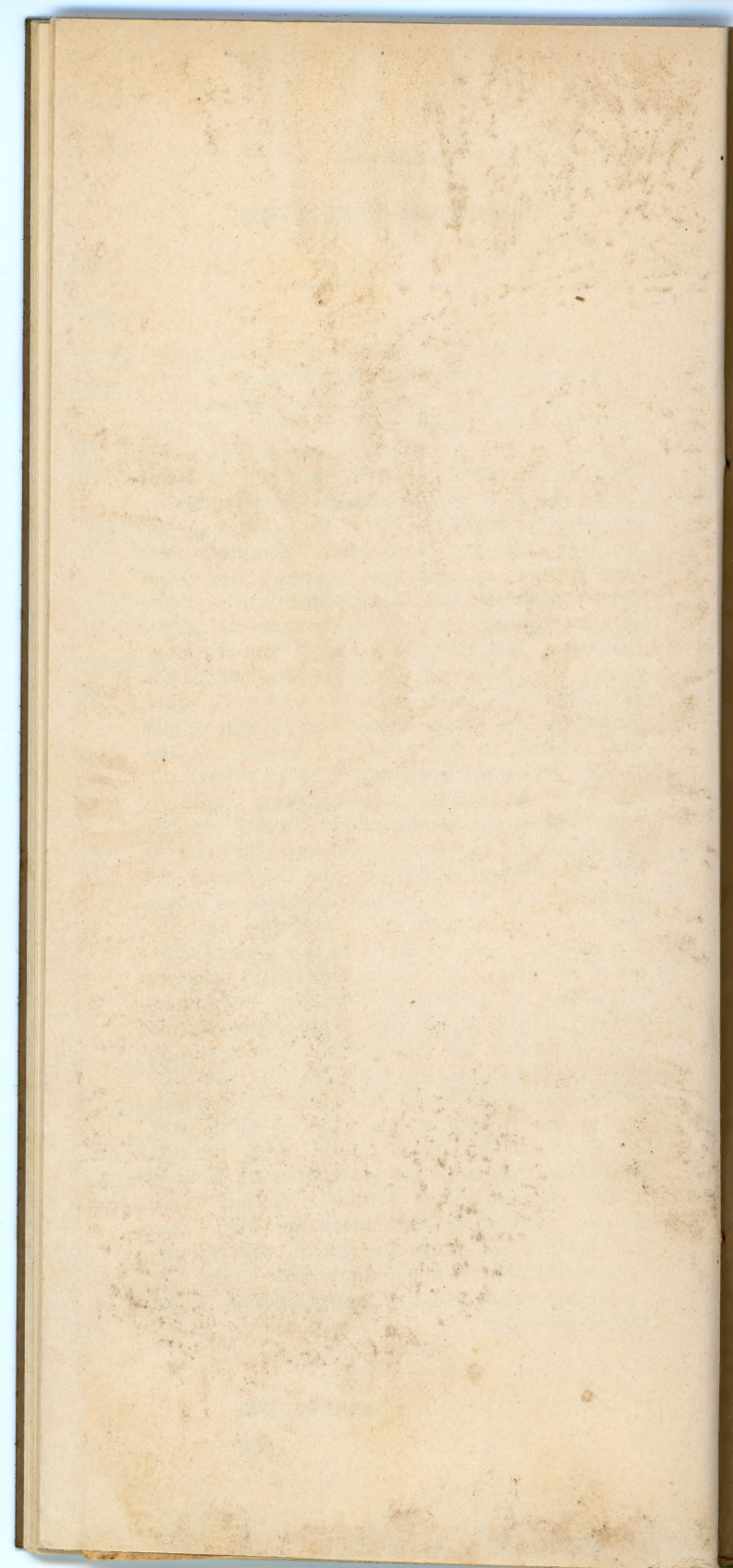
### GRANDVIEW MAUSOLEUM

---

The Madison County Mausoleum Company, a corporation was dissolved pursuant to resolution of March 6, 1951 and the property and building were transferred to Alton Cemetery as part of the liquidation proceedings. (See deed dated March 6, 1951, recorded in Book 1263 Page 41 in the Recorder's Office of Madison County, Illinois.) All of the affairs of the Madison County Mausoleum Company are now wound up and the company has gone out of existence. The Mausoleum is now under the ownership, control and care of Alton Cemetery. The general rules of the cemetery are to be observed in connection with the Mausoleum Building by crypt owners in substantially the same manner as if said crypts were graves in the cemetery, insofar as the general rules are applicable. Crypt owners are not allowed to have entombments made in their crypts for remuneration. Other specific requirements in connection with the use of the Mausoleum Building are regulated by resolution of the Board of Directors of Alton Cemetery. All inquiry in reference to the Mausoleum shall be made to the Alton Cemetery's secretary and access thereto by keys in possession of the sexton. Cemetery lot owners are privileged to use the Mausoleum chapel and restrooms as heretofore. The building shall be known as the GRANDVIEW MAUSOLEUM, Alton Cemetery. The mausoleum building is not vested in the City of Alton and, therefore, contributions made with express limitation that they are to be used for upkeep of the mausoleum or attention to any crypt therein, would be the same as any other contribution for a specific grave, plot or private monument and not deductible under the foregoing ruling of the Commissioner of Internal Revenue.

April 24, 1951

BQ.







Hayner Public Library District  
0003005947787





